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August 30, 2011

RECEIVED

AUG 30 2011

PUBLIC SERVICE
COMMISSION

Via Hand Delivery

Mr. Jeff R. Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, Kentucky 40602-0615

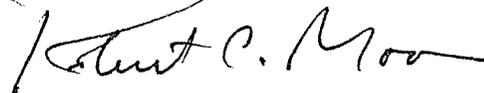
Re: Woodland Acres Utilities, LLC ("Woodland Acres")- Case No. 2010-00191

Dear Executive Director Derouen:

Pursuant to the Commission's Order entered in the above referenced case on August 18, 2011, Woodland Acres hereby files the original and ten (10) copies of its Notice of Filing of Adoption Notice and Journal Entry.

Please contact me if you would like to discuss this matter, or need any further information concerning same.

Respectfully,



Robert C. Moore

RCM/neb

cc: Joe Murphy

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF)
WOODLAND ACRES)
UTILITIES, LLC) Case No. 2010-00191
FOR APPROVAL OF THE TRANSFER OF)
WASTEWATER TREATMENT PLANT TO)
WOODLAND ACRES UTILITIES, LLC)

NOTICE OF FILING OF ADOPTION NOTICE AND JOURNAL ENTRY

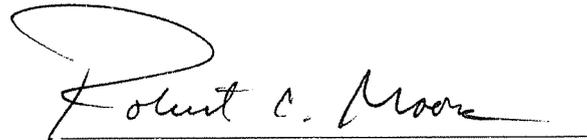
Comes Woodland Acres Utilities Company, LLC (“Woodland Acres”), by counsel, and for its Notice of Filing of Adoption Notice and Journal Entry, states as follows:

- 1) The Order entered by the Public Service Commission (“Commission”) in the above-styled case on August 18, 2011, required Woodland Acres to file with the Commission, on or before September 1, 2011, the journal entry that records the acquisition of the Woodland Acres Wastewater Treatment Plant and a signed and dated adoption notice.
- 2) The Adoption Notice of Woodland Acres is hereby filed as Attachment A.
- 3) The Journal Entry to be used by Woodland Acres in recording the asset acquisition is as follows:

Debit	Utility plant	\$ 169,761.00	
Debit	Utility plant	\$ 25,000.00	
Debit	Cash	\$ 2,806.63	
Credit	Accumulated Provision for Depreciation		\$169,761.00
Credit	Accounts Payable		\$ 25,000.00
Credit	Accounts Payable		\$ 2,806.63

These journal entries are based upon the limited information available to the utility's present owner, including the financial information from the Commission's Order dated September 1, 2010, but also the presence of a \$15,000 debt owed to the Bullitt County Sanitation District ("BCSD") and a \$10,000 debt to Murphy's Excavating Company. The debt to BCSD was incurred to restart the sewer plant after system failures, and the debt to Murphy's was incurred for significant repairs to the sewer collection lines in recent years. Arrangements to repay these debts have yet to be made.

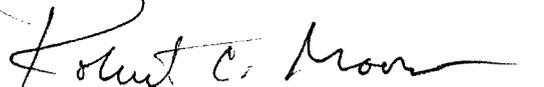
Respectfully submitted,



Robert C. Moore
Hazelrigg & Cox, LLP
415 West Main Street, 1st Floor
P.O. Box 676
Frankfort, Kentucky 40602-0676

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by first class mail on this the 29th day of August, 2011, on Gerald Wuetcher, Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 and David Edward Spenard, Assistant Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.



Robert C. Moore

ADOPTION NOTICE

The undersigned, Woodland Acres Utilities, LLC ("Woodland Acres"), of Brooks, Bullitt County, Kentucky, hereby adopts, ratifies, and makes its own in every respect as if the same had been originally filed and posted by it, all tariffs and supplements containing rates, rules and administrative regulations for furnishing Wastewater Treatment Collection and Treatment Service at Woodland Acres Subdivision in Bullitt County, in the Commonwealth of Kentucky, filed with the Public Service Commission by Woodland Acres Sanitation, Inc., of Brooks, Bullitt County, Kentucky, and in effect on the 1st day of September, 2010, the date on which the Public Service Commission approved the transfer of the Woodland Acres Wastewater Treatment Plant and Collection System to Woodland Acres Utilities, LLC.

This Notice was issued on the 1st day of September, 2011, in conformity with Section 11 of 807 KAR 5:011, Section 11.

X Woodland Acres Utilities, LLC
Joseph Murphy
Title: Owner
Date: 8-29-2011

ATTACHMENT A